

ABSTRACT OF THE DISCLOSURE

A silicon oxide film is formed on one principal surface of a silicon substrate by thermal oxidation, and thereafter, a silicon nitride film is formed on the silicon oxide film by CVD. A lamination layer of the silicon oxide film and
5 silicon nitride film is selectively dry etched to form a mask opening 22 and leave an etching mask made of a left region of the lamination layer. The substrate is selectively and anisotropically etched with alkali etchant such as TMAH by using the etching mask to form a substrate opening. By setting a ratio of the thickness of the silicon oxide film to the thickness of the silicon nitride film to 1.25 or larger
10 or preferably 1.60 or larger, it is possible to prevent the deformation of the etched shape of the inner walls of the openings and cracks in the etching mask.